

§ 19.599

- (n) Quantity of each lot transferred;
- (o) Date of each transfer;
- (p) Total quantity in proof gallons of the product transferred;
- (q) Batch gain or loss; and
- (r) For each batch to be tax determined in accordance with § 19.247, the effective tax rate.

(26 U.S.C. 5207)

§ 19.599 Bottling and packaging records.

A proprietor who bottles or packages spirits must prepare a “bottling and packaging” record for each lot of spirits bottled or packaged. The bottling and packaging record must contain the following information:

- (a) Bottling tank number;
- (b) Serial number of the record (which must commence with “1” at the start of each calendar or fiscal year, or be a unique identifying number that is not repeated);
- (c) Formula number (if any) under which the batch was produced;
- (d) Serial number of the dump/batch record from which the spirits were received;
- (e) Kind of distilled spirits product (including age, if claimed);
- (f) Details of the tank gauge (including proof, wine gallons, proof gallons, and, if applicable, obscuration);
- (g) The date the bottles or packages were filled;
- (h) The size of the bottles or packages filled, the number of bottles per case, and the number of cases or packages filled;
- (i) Serial numbers by brand name of the cases or other containers filled;
- (j) Proof of the spirits bottled or packaged (if different from the proof recorded under paragraph (f) of this section);
- (k) Total quantity bottled, packaged, or otherwise disposed of in bulk;
- (l) Losses or gains of the distilled spirits product; and
- (m) If labeled as bottled in bond, a statement to that effect.

(26 U.S.C. 5207)

[T.D. TTB-92, 76 FR 9090, Feb. 16, 2011, as amended by T.D. TTB-92a, 76 FR 19908, Apr. 11, 2011]

27 CFR Ch. I (4–1–16 Edition)

§ 19.600 Alcohol content and fill test record.

A proprietor must maintain a record of the results of all tests of alcohol content and quantity (fill) conducted. The record must include information that will enable TTB officers to determine whether the proprietor is complying with the requirements of § 19.356. The record of alcohol content and fill tests must contain, at a minimum, the following information:

- (a) Date and time of the test;
- (b) Bottling tank number;
- (c) Serial number of the bottling record;
- (d) Bottling line designation;
- (e) Size of bottles filled;
- (f) Number of bottles tested;
- (g) Labeled alcohol content;
- (h) Alcohol content found by the test;
- (i) Percentage of variation from 100 percent fill; and
- (j) Corrective action taken, if any.

(26 U.S.C. 5207, 5555)

§ 19.601 Finished products records.

(a) *Bottling and packaging.* A proprietor must maintain daily transaction records and a daily summary record of the quantity of finished products bottled or packaged within the processing account at the distilled spirits plant. These records must show:

- (1) The beginning and ending quantity of bottled or packaged spirits on hand;
- (2) The quantity of spirits bottled or packaged; and
- (3) Inventory overages.

(b) *Disposition of finished products.* A proprietor must also maintain daily records of the disposition of finished products from the processing account at the distilled spirits plant. These disposition records must show any spirits:

- (1) Transferred in bond (packages);
- (2) Withdrawn tax determined;
- (3) Withdrawn free of tax for U.S., hospital, scientific, or educational use;
- (4) Withdrawn without payment of tax for addition to wine;
- (5) Withdrawn for exportation, for vessels and aircraft supplies and for transfer to a customs bonded warehouse;
- (6) Transferred to the production account for redistillation;